Goddard Space Flight Center
Budget Formulation
User Guide

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Budget Formulation Overview

The Budget Formulation module is a part of the Integrated Financial Management (IFM) program. The module will be utilizing SAP technology to enable NASA to formulate and manage full cost budget requirements for all levels within the Agency. This module will facilitate the Agency's Pre-POP and POP budget processes.

Benefits Include:
- ✓ An integrated and consolidated budget information source to facilitate sharing of data across the various levels of the Agency
- ✓ Full Cost Planning
- ✓ Increased efficiency and effectiveness with the elimination of multiple budget systems
- ✓ Integration with the Core Financial IFM module to support execution
- ✓ Standardized reporting formats
- ✓ Decreased manual processing and data entry allowing you to perform your job more effectively

Planning Functions Include:
- ✓ Workforce Planning of both FTEs and WYES
- ✓ Service Pool Planning with customer negotiations
- ✓ Center G&A Planning
- ✓ Corporate G&A Planning
- ✓ Project Planning with all full cost components visible
- ✓ Phasing Plans
- ✓ Reporting

BF User Role Introduction

This pamphlet is intended to communicate information about Budget Formulation User Roles. Please consider the following when reviewing the pamphlet:

A. Please note the term Authorizer is only a system role name and does not imply job responsibility. It generally refers to any individual that participates in the workforce exercise in the position of allocating FTEs and Travel resources. This system role DOES NOT plan any resources other than FTEs (FS41) and Travel (FS42).

B. Disclaimer: The listed Current Jobs is not an all-inclusive list of possible jobs that will need the specific system role. The list is to help assist in the role mapping: please understand that your need for a system role will be based on your own current job and responsibility.

C. Acronyms:
CBS – Chargeback System
CFO – Chief Financial Officer
FTE – Full Time Equivalent
G&A – General and Administrative
MPS – Multi-Program Support
ODIN – Outsourcing Desktop Initiative for NASA
POC – Point of Contact
WBS — Work Breakdown Structure

All Users

Center Report Viewer
Individuals mapped to this role can view budget cycle planning and phasing information. This role allows access to data at a read-only level. Any person who has been mapped to a specific role in the budget formulation module will automatically be given this additional role for reporting purposes.

Current jobs that may require this role:
- Directorate Managers
- Directorate Resources Managers
- Resources Analysts
- Program and Project Managers
- Division/Branch Chiefs responsible for approving budgets
- Service Pool Managers
- G&A Function Managers
- Business Managers
- CFO analyst

Access to the following in the Budget Formulation System:
- All Center Budget information through Center specific reports
- All other Center's Released Budget information through Center specific reports
- All Agency Budget information through agency specific reports

Center Organizational Users (FTE & Travel)

Center Organizational FTE *Authorizer*
This role is primarily at the Directorate and Division level, and is responsible for receiving all communication and information concerning FTE allocation and distribution from CFO. This role only plans Workforce, specifically FTEs, and does not authorize or approve any procurement budgets.

Responsibilities include:
- Managing the organizational FTE complement
- Receiving the total FTE and its rate from CFO and working with Divisions and Branches to decide how much and how many FTEs are needed in the areas of Program, Service Pool, or G&A
- Serving as the Division level POC to express any issues and concerns to CFO and Senior Management
- Serving as the administrative POC for the Directorate to the Human Resources Department regarding civil servant issues and concerns

Current jobs that may fulfill this role:
- Directorate Managers that influence the Directorate workforce distribution
- Directorate Resources Managers
- Resources Analysts
- Division Chiefs responsible for approving budgets

Access to the following in the Budget Formulation System:
- Primary Resource Distribution Planning Folder (FTEs – FS41/Travel –FS42)

Center Organizational Travel *Authorizer*
This role is primarily at the Directorate level, and is responsible for receiving all communication and information concerning travel dollar allocations and distributions from CFO. This role only plans travel.

Responsibilities include:
- Receiving the total Directorate/Division travel budget
- Representing the Directorate/Division by working with all organizational levels within the Directorate/Division to determine how to plan the travel budget (whether primarily at the Division, or by main cost pool)
- Staying informed of all the travel requirements for all Divisions and Branches, and serve as Directorate/Division POC to CFO
- Representing Divisions and Branches to express issues and concerns, and being able to communicate them clearly to senior management

Current jobs that may fulfill this role:
- Directorate Managers that influence the Directorate Travel Fund distribution
- Directorate Resources Managers
- Resources Analysts
- Division Chiefs responsible for approving budgets

Access to the following in the Budget Formulation System:
- Primary Resource Distribution Planning Folder (FTEs – FS41/Travel –FS42)

Project Planning Users

Project Planning *Authorizer*

This role is primarily performed in research organizations. This role receives FTEs and travel dollar allocations from the Division level, and is responsible for making sure the resources are passed to the lower level projects. This role only plans for FTEs and travel budgets and does not authorize or approve any procurement budgets.

Responsibilities include:
- Understanding the requirements for the programs and projects
- Deciding how many FTEs and how travel dollars should be distributed
- Planning the FTEs and travel budgets for the **Project Definition Level WBS** which is equivalent to the 5-digit program code (i.e. 21-704-10)

Current jobs that may fulfill this role:
- Program/Project Managers that influence the FTEs and Travel budget distribution
- Business Managers
- Resources Analysts who work with the programmatic organizations to prepare the budget information required throughout the budget cycle
- CFO R&D analyst

Access to the following in the Budget Formulation System:
- Projects - Secondary Distribution Planning Folder (FTEs – FS41/Travel –FS42)

Project Planning Requester

This individual is a Project Manager or resources personnel who manages the budget for a project(s).

Responsibilities include:
- Preparing the total budget request for a project at the **lower/lowest level WBS** (program codes beyond the Project definition, i.e. 21-704-10-10)
- Planning FTEs and travel dollar requests to the project
- Planning WYEs
- Planning usage of service pool services and its related cost to the project
- Planning for other costs, and required funding, controllable by the project that are not planned in other processes

Current jobs that may fulfill this role:
- Program/Project Managers that receive and manage/operate a programmatic budget (including Reimbursable funding)
- Resources Analysts that work within the program/project to prepare the budget information required throughout the budget cycle
- CFO R&D analyst

Access to the following in the Budget Formulation System:
- Projects - FTE, WYE, SP, Procurement, Travel Planning Folder
- Projects - $ Phasing Plan Folder

Service Pool Users

Service Pool *Authorizer*

This role receives FTEs and travel dollar allocations from the Division level, and is responsible for making sure that the resources are passed to service sub-pools. This role only plans FTEs and travel budgets and does not authorize or approve any procurement budgets. This planning may occur at the Division level or the primary service pool level of an institutional organization (e.g. Facilities and Related Services Pool, Information Technology Pool)

Responsibilities include:
- Understanding all of the allocated pools (i.e. maintenance or ODIN) and/or demand pools (i.e. CBS) within their organization
- Reviewing requests for distribution of travel dollars submitted by sub-pool managers
- Determining how best to distribute the FTEs and travel dollars

Current jobs that may fulfill this role:
- Division Chiefs (of Divisions that operate Service Pools)
- Division Managers that influence the FTEs and Travel budget distribution
- Service Pool Managers
- Resources Analysts that work closely with the lower level sub-pool managers to prepare the budget information required throughout the budget cycle

Access to the following in the Budget Formulation System:
- Service Pools - Secondary Distribution Planning Folder (FTEs – FS41/Travel –FS42)

Service Pool or Sub-Pool Requester

This role is primarily performed by sub-pool managers. This individual maintains the sub-pool, whether it is a demand (e.g. Engineering or Fabrication, etc) or allocated (e.g. ODIN, phones, etc)pool

Responsibilities include:
- Preparing the total service sub-pool's budget request during the Pre-POP
- Estimating the FTEs and WYE requirements for the sub-pool, including FTEs salary and travel dollars
- Assessing the total cost of running a sub-pool which may include contractor labor support, operation expenses (e.g. materials, supplies), and the level of requirements of other sub-pool costs (e.g. pagers, radios, IT requirements)
- Preparing a decision package for new requirements outside of the baseline budget
- Preparing for the review and approval from organizational management.

Current jobs that may fulfill this role:
- Service Pool Managers (both Allocated or Demand Service Sub-Pools)
- Resources Analysts for a Service Pool
- Division Chiefs (of Divisions that have Service Pools)
- Directorate/Division Resources Analysts

Access to the following in the Budget Formulation System:
- Service Pool - FTE, WYE, SP, Procurement, Travel Planning Folder
- Service Pool - $ Phasing Plan Folder

Service Pool or Sub-Pool Estimator

This role should be assigned with the Service Pool or Sub-Pool Requestor role. This individual is a sub-pool manager, at the lowest level of a service pool whose main responsibilities are:

1. Calculating the total units or capacity (e.g. ODIN seats, square footage, phones, etc.)

2. Accumulating Total Cost of the service sub-pool and determine Rate (e.g. Cost per Unit of measurement

3. Gathering total income revenue from customers

After evaluating the total capacity of the Center usage, the sub-pool estimator calculates a rate, based on total cost and total capacity (i.e. Cost per ODIN seat, cost per square feet, etc). The sub-pool manager appraises the usage, or consumption, per customer, whether by projects, G&A functions, other service pools, and Corporate G&A function. Please note, annually, the sub-pool manager will send out usage based on historical consumption by organization, and negotiate with customers for the final estimate of usage. This will develop into an exercise of collecting program funding or institutional revenue.

This sub-pool manager may be a chargeback system manager (e.g. ServE or ServA, etc) or manages an allocated sub-pool (e.g. ODIN, phones, etc).

Current jobs that may fulfill this role:
- Service Pool Managers (both Allocated or Demand Service Sub-Pools)
- Resources Analysts for a Sub-Pool
- Point-of-Entry contacts for a Sub-Pool
- Division Chiefs (of Divisions that have Service Pools)
- Directorate/Division Resources Analysts

Access to the following in the Budget Formulation System:
- Service Pool – Capacity and Rate Planning Folder
- Service Pool – Revenue Planning Folder

G&A Users

Center G&A Authorizer

This role is primarily performed at the Division level of an institutional organization. This role receives the FTEs and travel dollar allocations from a Division POC, and is responsible for making sure the resources are passed on to the individual G&A functions. This role only plans FTEs and travel budgets and does not authorize or approve any procurement budgets.

Responsibilities include:
- Understanding the G&A functional requirements for their organization
- Deciding how many FTEs and travel dollars will be distributed to the G&A functions by reviewing requests and approving the amount of resources from the individual G&A functions

Current jobs that may fulfill this role:
- Division Chiefs that have G&A functions
- Division Managers that influence the FTEs and Travel budget distribution
- Resources Analysts that work closely with the G&A functional managers to prepare the budget information required throughout the budget cycle

Access to the following in the Budget Formulation System:
- Center G&A - Secondary Distribution Planning Folder (FTEs – FS41/Travel –FS42)

Center G&A Requester

This individual maintains a Center G&A function (e.g. security, human resources, etc) at the lowest level in the Division structure.

Responsibilities include:
- Preparing the total Center G&A function budget request during the Pre-POP Process
- Estimating the FTE and WYE requirement for the specified function, including FTE salary and travel dollars
- Assessing the total cost of managing this Center G&A function. That total cost may include contractor labor support, operation expenses (e.g. materials, supplies), and the level of requirements of other service pool costs (e.g. pagers, radios, IT requirements)
- Preparing WYE and FTEs workforce distribution to be collected by division level management
- Preparing a decision package for any requirements outside of the baseline budget, and communicating that information for review and approval by division level management

Current jobs that may fulfill this role:
- Managers of a G&A function that receive a Center G&A budget (from funds formerly known as ROS and/or MPS)
- Resources Analysts for a Center G&A function
- Division Chiefs (of Divisions that have Center G&A functions)
- Directorate/Division Resources Analysts

Access to the following in the Budget Formulation System:
- Center G&A - FTE, WYE, SP, Procurement, Travel Planning Folder
- Center G&A - $ Phasing Plan Folder

Corporate G&A Authorizer
This role receives the FTEs and travel dollar allocations from the appropriate organizational POC, and is responsible for making sure the resources are passed on to the appropriate Corporate G&A functions. This person may be at the Directorate or Division level.

Responsibilities include:
- Understanding Corporate G&A functions
- Reviewing requests for travel dollars
- Reviewing request for FTEs and related salary dollars

Current jobs that may fulfill this role:
- CFO G&A Analyst
- Directorate/Division Chiefs that have Corporate G&A functions
- Directorate/Division Resources Analysts
- Directorate/Division Managers that influence the FTEs and Travel budget distribution

Access to the following in the Budget Formulation System:
- Corporate G&A - Secondary Distribution Planning Folder (FTEs – FS41/Travel –FS42)

Corporate G&A Requester
This individual maintains a Corporate G&A function (e.g. any mandated function required and funded from Headquarters).

Responsibilities include:
- Preparing a total Corporate G&A budget request to be submitted to Headquarters
- Estimating the FTEs and WYE requirement for the specified function, including FTE salary and travel dollars
- Assessing the total cost of managing this Corporate G&A function. That total cost may include contractor labor support, operation expenses (e.g. materials, supplies), and the level of requirements of other service pool costs (e.g. pagers, radios, IT requirements)
- Preparing WYE and FTEs workforce distributions to be collected at the division level management
- Preparing a decision package for any requirements outside of the baseline budget, and communicating that information for review and approval by division level management

Current jobs that may fulfill this role:
- Managers of a corporate G&A function that receive a Center G&A budget (from funds formerly known as ROS and/or MPS)
- Resources Analysts for a corporate G&A function
- Division Chiefs (of Divisions that have corporate G&A functions)
- Directorate/Division Resources Analysts

Access to the following in the Budget Formulation System:
- Corporate G&A - FTEs, WYE, SP, Procurement, Travel Planning Folder
- Corporate G&A - $ Phasing Plan Folder

CFO Users

Center FS-41 *Authorizer*
This role is an CFO analyst and POC concerning FS-41 and FTEs allocation to organizations throughout the Center. They work on the collection and analysis of civil service salaries and related expenses and report that information to the CFO.

Responsibilities include:
- Communicating the Center-directed complements to the organizations
- Developing the FTEs salary rate used in the budget formulation process
- Working closely with Resource Executives at the programmatic and Institutional Directorate level to make sure that all information from CFO is disseminated clearly and concisely

Current jobs that may fulfill this role:
- CFO Analyst that manages the Workforce Planning exercise

Access to the following in the Budget Formulation System:
- Center Control - FTEs and Travel Planning Folder

Center Travel *Authorizer*
This role is an CFO analyst and POC concerning Travel dollar allocation and distribution to organizations throughout the Center. They work on the compilation and analysis of travel dollars, and prepare travel information for the Office of the CFO. They work closely with Resource Executives at the programmatic and Institutional Directorate levels to ensure information from CFO is clearly and concisely disseminated.

Current jobs that may fulfill this role:
- CFO Analyst that manages the Travel (FS41) Budget

Access to the following in the Budget Formulation System:
- Center Control - FTE and Travel Planning Folder

Center G&A Administrator

This individual facilitates all activities regarding the Center G&A Pool during the budget cycle, and is typically an CFO Analyst.

Responsibilities include:
- Collecting all G&A functional requirements and calculating the preliminary G&A rates during Pre-POP,
- Preparing information (i.e. G&A requirements, expenses, cost, and rate) prior to the G&A organizations presenting their requirements to the institutional senior management
- Finalizing the Pre-POP, determining the decision packages, and calculating a revised G&A rate to be presented to the programmatic organizations
- Obtaining a final G&A rate for the Center, after approval from senior management
- Maintaining current G&A budget, keeping track of the phasing plan versus actual cost
- Serving as the G&A POC regarding in issues and concerns from both CFO and the G&A organizations.

Current jobs that may fulfill this role:
- CFO G&A Analyst

Access to the following in the Budget Formulation System:
- Center G&A Distribution Folder

Center Budget Formulation Application Administrator

This role maintains changes in Center-specific versions, master data, users and system security. This role is for the non-technical maintenance of the system to facilitate the budget process.

Access to the following in the Budget Formulation System:
General Maintenance Folder

What will change?

Goddard's Past

- Multiple disparate tools used for the budget development process

- Diverse systems make data-sharing across the Agency difficult

- Data and systems housed on-site

- Business processes designed for Goddard's unique needs

- Uses JONS

Goddard's Future

- One integrated tool used for the budget development process

- Consolidated information simplifies data-sharing across the Agency

- Data and systems housed at Marshall

- Business processes designed for Agency standardization

- Uses Project WBS and/or Cost Center structures

PROGRAM

Budget Formulation vs. Budget Execution

Budget Formulation

- Is a separate module of IFMP

- Is a multiple release, "Big Bang" implementation

- Used as a planning tool before the year of budget execution

- Has "Plans"

- The Project Office is at Goddard

Budget Execution

- Is one of several processes in the Core Financial module of IFMP

- Is a single release, multi-waved implementation

- Used as an execution tool during the current budget year

- Has "Actuals"

- The Project Office is at Marshall

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For more information visit the BF Program Website
http://ifmp.gsfc.nasa.gov/module-budgetformulation.html